



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

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March 16, 2017

Rhonda Hamm-Niebruegge, Director of Airports
St. Louis Lambert International Airport
PO Box 10212
St. Louis, MO 63145

RE: Payroll Distribution of St. Louis Lambert International Airport
(Project 2017-PD09)

Dear Ms. Hamm-Niebruegge:

We conducted a payroll distribution of the St. Louis Lambert International Airport for the pay period ending March 4, 2017. The objectives of the review were to verify:

- Only eligible employees received wages.
- Wages and wage receipts were adequately safeguarded.
- Employees were paid for actual hours worked or approved paid leave.
- Accruals and use of paid leave were accurate.

This review was made under authorization contained in Article XV, Section 2, of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

During our review, we noted no exceptions or opportunities to improve compliance with payroll distribution procedures. Our review was made on a test basis, and as such, reliance must be placed on adequate methods of internal checks and controls, and specific safeguards against errors or fraud, if any, which a test examination may not necessarily disclose.

If you have any questions, please contact the Internal Audit Section at (314) 657-3446.

Respectfully,

Mohammad H. Adil, CPA, CGMA
Internal Audit Supervisor

Cc: Antonio Strong, CPA, Airport Deputy Director
Joseph Laks, Accounting Manager II
Seria Brown, Executive Secretary
Cassandra Noldon, Payroll Specialist
Stepahnie Walker, Payroll Clerk

